Historic, Archive Document

Do not assume content reflects current scientific knowledge, policies, or practices.



T8T55

Form TD-100
U. S. DEPARTMENT OF AGRICULTURE
Food Distribution Administration
Tobacco Branch

Program No. J/40a

April 19, 1943

TOBACCO DIVERSION PROGRAM (Fiscal Year 1943) AMENDED OFFER BY THE SECRETARY OF AGRICULTURE

The Secretary of Agriculture of the United States (hereinafter referred to as the Secretary), pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the Secretary.

- 1. The tobaccos diverted must have been purchased not later than June 30, 1943, in the continental United States by the manufacturer, at prices not less than those approved by the Secretary or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the Secretary or his authorized representative.
- 2. Such payments to manufacturers will be made at a rate equal to the difference between the approved purchase price and 3.5 cents per pound for tobaccos of U. S. Types 21, 22, 23, 24, and 36, provided such rate of payment shall in no case exceed $12\frac{1}{2}$ cents per pound; and at a rate equal to the difference between the approved purchase price and 2.5 cents per pound for tobaccos of all other types, provided such rate of payment shall in no case exceed $12\frac{1}{2}$ cents per pound.
- 3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the Secretary or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U. S. Type, approximate U. S. Grade or Grades, and will approve the purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the application. More than one Diversion Authorization may be issued to the same manufacturer.
- 4. The tobaccos diverted shall meet the requirements as to U. S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal inspector, and shall furnish evidence that such tobaccos met such Type and Grade specifications.

- 5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1943.
- 6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 29, 1944, unless such times are extended by the Secretary or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1943, and at not less than the prices approved on the applicable Diversion Authorization the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the Secretary or his authorized representative may require.
- 7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the Secretary will make payment in connection therewith in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.
- 8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.
- 9. This offer may be terminated by the Secretary at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.

/s/ Paul H. Appleby
Acting Secretary of Agriculture

Form TD-101 U. S. DEPARTMENT OF AGRICULTURE Food Distribution Administration Tobacco Branch

Program No. J/40a Application No. Contract No.

TOBACCO DIVERSION PROGRAM (Fiscal Year 1943) 1 I. APPLICATION

	(To be submitted		DEL WILLIAM CL
Name of applicant			And the second of the second s
Address		1. 1	
Agriculture in conf Form TD-100, hereby after referred to a	ection with the Tobar makes application	acco Diversion Progra to the Secretary of A r the purpose of secu	by the Secretary of m (Fiscal Year 1943), griculture (herein- ring payments in con-
1. The manufactu	rer has a plant, kno	own as the	
located at	(City)	(State)	, which is equipped
to process into nic hereinafter specifi		roducts at least the	quantity of tobacco
2. The manufactu	rer hereby requests,	that he be authorize	d to divert into nico-
tine and other bypr	oducts not to exceed	1	_ pounds of tobacco of
U. S. Type	of a grade equal	l to or better than U	. S. Grade (or Grades)
to be purchased not	later than June 30	, 1943, from	
	(Na	ne)	
	(Address)	,, at	cents per pound.
7 Min 3 3		2	1.1.1 - C. 11

3. The undersigned manufacturer hereby agrees that any quantity of tobacco purchased under this application will be diverted in the manner prescribed by the amended Offer by the Secretary of Agriculture in connection with the Tobacco Diversion Program (Fiscal Year 1943), Form TD-100.

4. The under	rsigned manufactu	rer hereby	agrees that	any quar	ntity of	such	
tobacco which h	ne has initially	processed,	as specified	d in the	said of	fer, sr	d for
which he has re	eceived payment p	ursuant to	such offer,	will be	used on	ly for	manu-
facture into ni	cotine and other	approved by	yproducts.	** - /	•		
ing work that the				A 1 5 4 7		٠	

- 5. The manufacturer agrees to furnish to the Secretary, or to his authorized representatives or agents, such information as the Secretary, or his authorized representatives or agents, may request for the purpose of enabling them to determine the extent to which there has been compliance with said offer, and the proper payments to be made in connection with the diversion of such tobacco thereunder; and the manufacturer further agrees to make available to the Secretary, or to his authorized representatives or agents, upon request, for verification of such information, the pertinent books, records, accounts, memoranda, documents, papers, and correspondence of the manufacturer and of his agents. The Aetermination of the Secretary with respect to pertinency shall be final and conclusive.
- 6. The manufacturer further agrees to abide by all other conditions as set forth in said offer, and to allow the Secretary or his authorized representatives and agents, during operating hours or at any other reasonable times, to enter upon any premises where such tobacco is being stored or processed to inspect such tobacco and to determine to what extent there is or has been compliance with the terms hereof and with said offer.

Executed	this		_ day of		, A. D.	194•
	· •		Signatur	'e	1	
		. *	Title			
5	- - • • •	i, i	DIVERSION AU	THORIZATĻON		
the Tobac sentation authorize byproduct	cco Diversions and promed to diverse not to each	on Program (E ises containe	Piscal Year led in the for ed in that o	943), Form egoing appl ffer into n nds of toba	TD-100, and ication, you icotine and coo of U. S.	are hereby other approved
to be pur	chased from	m	•	(Name) ·		
		Address)		at	cent	s per pound.
Date of i	ssue	address)	·•			//

Representative, Secretary of Agriculture

City, 2 Form TD-102 Program J/40a U. S. DEPARTMENT OF AGRICULTURE Report No. D. A. No. Food Distribution Administration Payee's Voucher No. Tobacco Branch TOBACCO DIVERSION PROGRAM (Fiscal Year 1943) REPORT ON QUANTITY AND GRADE OF TOBACCO DIVERTEDS 2 U. S. DELA : Name of payee Post office address 1. Total quantity of tobacco received _____ pounds. 2. U. S. Type ______, Equal to or better than U. S. Grade (or Grades)

I hereby certify that the quantity of tobacco set forth in Item 1 above is correct and that such tobacco was inspected by me and was found to be of the type and grade or grades, indicated in Item 2 above, and that such tobacco was diverted by being initially processed as prescribed in the amended Offer by the Secretary of Agriculture in connection with the Tobacco Diversion Program (Fiscal Year 1943) on or before the _____ day of ______, 194___.

Signature

Federal Tobacco Inspector



Program No. J/40a Form TD-103 Invoice No. U. S. DEPARTMENT OF AGRICULTURE D. A. No. Food Distribution Administration Payee's Voucher ic. Tobacco Branch CURRENT " LITCEPA TOBACCO DIVERSION PROGRAM (Fiscal Year 1943) SEP 3 1 1213 Invoice of Tobaccos Diverted Shipped by _____(Name of seller) (Address) (Name of buyer) (Address) Date of shipment Shipped by (RR and car number, or truck and . operator) Shipped to _____(Destination) Shipped from (Shipping point) U. S. Type No. _____ Date of sale U. S. : Net weight : Price paid : Total : Rate per pound : Amount Grade : pounds : per pound : : to be paid by : . claimed Secretary

1, 1 4 2 ..

Total

SELLER'S CERTIFICATE

The seller certifies that the tobacco of the kind, grade, and quantity described
on this invoice was sold on the date shown thereon pursuant to the amended Offer
by the Secretary of Agriculture, Form TD-100, to the byproduct manufacturer
named thereon.
SignatureTitle
CERTIFICATE OF INSPECTOR
I hereby certify that the tobaccos listed on this invoice and shipped to the
buyer herein named were of the U. S. grades indicated.
(Date) Tobacco Inspector, Food Distribution Administration, U. S. D. A.
. CONSIGNEE'S RECEIPT
The undersigned manufacturer for the purpose of obtaining payments pursuant to
the amended Offer by the Secretary of Agriculture, Form ID-100, hereby acknow-
ledges receipt of pounds of tobacco described on this invoice
for which payment has been made in the amount of \$
This tobacco was purchased on the date shown on the invoice on the reverse side
hereof and in connection with Diversion Authorization Noissued
under the Tobacco Diversion Program (Fiscal Year 1943). The undersigned manu-
facturer certifies that this tobacco has been diverted as provided in paragraph
8 of said amended Offer by the Secretary.
· (Date) (Manufacturer)
By Title

Program No. K/40a

Form TD-100
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

September 15, 1943

TOBACCO DIVERSION PROGRAM
(Fiscal Year 1944)
OFFER BY THE WAR FOOD ADMINISTRATOR

CURRENT SENTAL III

The War Food Administrator, pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the War Food Administrator.

- 1. The tobaccos diverted must have been purchased not later than June 30, 1944, in the continental United States by the manufacturer, at prices not higher than those approved by the War Food Administrator, or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the War Food Administrator or his authorized representative.
- 2. Such payments to manufacturers will be made at a rate equal to the difference between the price paid, which must not be higher than the approved purchase price, and 3.5 cents per pound for tobaccos of U. S. Types 21, 22, 23, 24, and 36, provided such rate of payment shall in no case exceed 12.5 cents per pound; and at a rate equal to the difference between the price paid, which must not be higher than the approved purchase price, and 2.5 cents per pound for tobaccos of all other types, provided such rate of payment shall in no case exceed 12.5 cents per pound.
- 3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the War Food Administrator, or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U. S. Type, approximate U. S. Grade or Grades, and will approve the maximum purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the Application. More than one Diversion Authorization may be issued to the same manufacturer.
- 4. The tobaccos diverted shall meet the requirements as to U. S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal Tobacco Inspector, or other inspector designated by the War Food Administrator, or his authorized representative, and shall furnish evidence that such tobaccos met such type and grade specifications.

- 5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1944.
- 6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 28, 1945, unless such times are extended by the War Food Administrator, or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1944, the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the War Food Administrator, or his authorized representative, may require.
- Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the War Food Administrator will make payment on the quantity of tobacco diverted in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.
- 8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.
- This offer may be terminated by the War Food Administrator at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.

more and the second of the second second medical decision of the second the state of the second of the second seconds.

Two Price And Springer the process of the second

War Food Administrator

Form TD-102
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

Program No	. K/40a
Report No.	
D. A. No.	
Payee's Vo	oucher No.

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944)

REPORT ON QUANTITY AND GRADE OF TOBACCO DIVERTED

Nam	Name of payee	
Pos	Post office address	
1.	1. Total quantity of tobacco received	pounds.
2.	2. U. S. Type, equal to or better than	U. S. Grade
	(or Grades)	
rec and ver Adm	I hereby certify that the quantity of tobacco set forth in Item 1 a rect and that such tobacco was inspected by me and was found to be and grade, or grades, indicated in Item 2 above, and that such toba verted by being initially processed as prescribed in the Offer by the Administrator in connection with the Tobacco Diversion Program (Fisher or or before the day of	of the type acco was di- he War Food acal Year 1944)
	Signature	
	TitleFederal Tobacco Ins	
	Federal Tobacco Ins	pector

- 4. The undersigned manufacturer hereby agrees that any quantity of such tobacco which he has initially processed, as specified in the said offer, and for which he has received payment pursuant to such offer, will be used only for manufacture into nicotine and other approved byproducts.
- 5. The manufacturer agrees to furnish to the War Food Administrator, or to his authorized representatives or agents, such information as the War Food Administrator, or his authorized representatives or agents, may request for the purpose of enabling them to determine the extent to which there has been compliance with said offer, and the proper payments to be made in connection with the diversion of such tobacco thereunder; and the manufacturer further agrees to make available to the War Food Administrator, or to his authorized representatives or agents, upon request, for verification of such information, the pertinent books, records, accounts, memoranda, documents, papers, and correspondence of the manufacturer and of his agents. The determination of the War Food Administrator with respect to pertinency shall be final and conclusive.
- 6. The manufacturer further agrees to abide by all other conditions as set forth in said offer, and to allow the War Food Administrator, or his authorized representatives or agents, during operating hours or at any other reasonable times, to enter upon any premises where such tobacco is being stored or processed to inspect such tobacco and to determine to what extent there is or has been compliance with the terms hereof and with said offer.

4 D. 194

day of

Executed this

	,	
,	Signature	
	Title	
	II. DIVERSION AUTHORIZATION	
Tobacco Diversion Prog tions and promises con authorized to divert a proved byproducts not	by the War Food Administrator, in connectram (Fiscal Year 1944), Form TD-100, and teined in the foregoing application, you sprescribed in that offer into nicotine to exceed pounds of tobaccof a grade equal to or better than U. S.	the representa- are hereby and other ap- of U. S. Type
to be purchased from _	(Neme)	
	at not to exceed	cents per pound
(Address)	EN HOU TO CAOCOC	Oom your
Date of issue		

Form TD-101
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

riogiam No.	N/ +0a
Application	No.

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944) I. APPLICATION (To be submitted in quintuplicate)

Name of applicant
Address
The undersigned manufacturer, pursuant to the Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100, hereby makes application to the War Food Administrator for the purpose of securing payments in connection with the diversion of such tobacco.
1. The manufacturer has a plant, known as the
located at,, which is equipped (State)
to process into nicotine and other byproducts at least the quantity of tobacco hereinafter specified.
2. The manufacturer hereby requests that he be authorized to divert into nico-
tine and other byproducts not to exceed pounds of tobacco of
U. S. Type of a grade equal to or better than U.S. Grade (or Grades)
to be purchased not later than June 30, 1944, from
(Name)
(Address), at not to exceed cents per pound

3. The undersigned manufacturer hereby agrees that any quantity of tobacco purchased under this application will be diverted in the manner prescribed by the Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100.



Form TD-103
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

Program	No.	K/40a
Invoice		
D.A. No.		
Payee's	Vou	cher No.

7

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944) Invoice of Tobaccos Diverted

Shipped by	(Name of se	eller)	(Address)			
То	(Name of buyer)	,		(Address)		
Date of ship	oment	shipped by (F	R and car r	number, or truck a	nd operator)	
Shipped from	(Shipping Point	Shipped to	(Destination)			
U.S. Type N	io.	Date of s	ale			
U. S. Grade	Net weight :	Price paid per pound	: Total	:Rate per pound :to be paid by :Administrator	: Amount	
	<u>Pounds</u>	Cents	Dollars :	Cents	Dollars	
			: : : :		: : : : : : : : : : : : : : : : : : : :	
			:		:	
Total		. •	:		:	

SELLER'S CERTIFICATE

The seller certifies that the tobacco of the kind, grade, and quantity described
on this invoice was sold on the date shown thereon pursuant to the Offer by the
War Food Administrator, Form TD-100, to the byproduct manufacturer named thereon
Signature Title
INSPECTOR'S CERTIFICATE
I hereby certify that the tobaccos listed on this invoice and shipped to the
buyer herein named were of the U. S. Grades indicated.
(Date) Federal Tobacco Inspector
CONSIGNEE'S RECEIPT
The undersigned manufacturer for the purpose of obtaining payments pursuant to
the Offer by the War Food Administrator, Form TD-100, hereby acknowledges
receipt ofpounds of tobacco described on this invoice for
which payment has been made in the amount of \$
This tobacco was purchased on the date shown on the invoice on the reverse side
hereof and in connection with Diversion Authorization No issued
under the Tobacco Diversion Program (Fiscal Year 1944). The undersigned manu-
facturer certifies that this tobacco has been diverted as provided in paragraph
8 of said Offer by the War Food Administrator.
(Date) (Manufacturer)
(Detto)
By Title

Form TD-100
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

AUG 18 1945 TOBACCO DIVERSIBILITURE PROGRAM

Program No. K/40a

November 17, 1943

(Fiscal Year 1944)
AMENDED OFFER BY THE WAR FOOD ADMINISTRATOR

Reserv

The War Food Administrator, pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the War Food Administrator.

- 1. The tobaccos diverted must have been purchased not later than June 30, 1944, in the continental United States by the manufacturer, at prices not higher than those approved by the War Food Administrator, or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the War Food Administrator or his authorized representative.
- 2. Such payments to manufacturers will be made at a rate equal to the difference between the price paid per pound for tobaccos of U.S. types 21, 22, 23, 24, 35, 36, and other approved types, which price must not be higher than the approved purchase price, and 2.5 cents per pound for tobacco analyzing less than 3 percent nicotine content, 3.5 cents per pound for tobacco analyzing at least 3 percent but less than 4 percent nicotine content, and 4 cents per pound for tobacco analyzing 4 percent or more in nicotine content, provided such rate of payment shall in no case exceed 12.5 cents per pound. The procedure for sampling and testing the tobacco diverted for nicotine content shall be established by the War Food Administrator or his authorized representative.
- 3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the War Food Administrator, or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U. S. Type, approximate U. S. Grade or Grades, and will approve the maximum purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the Application. More than one Diversion Authorization may be issued to the same manufacturer.
- 4. The tobaccos diverted shall meet the requirements as to U. S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal Tobacco Inspector, or other inspector designated by the War Food Administrator, or his authorized representative, and shall furnish evidence that such tobaccos met such type and grade specifications.

5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1944.

14 (21)

- 6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 28, 1945, unless such times are extended by the War Food Administrator, or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1944, the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the War Food Administrator, or his authorized representative, may require.
- 7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the War Food Administrator will make payment on the quantity of tobacco diverted in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.
- The state of the s 8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer." "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.
- 9. This offer may be terminated by the War Food Administrator at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments, therefor, covered by Diversion Authorization theretofore issued. This is a section of the contract of t The the parties of the section of th

A section of the control of the contro

Assistant War Food Administrator

April 28, 1944

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944) SECOND AMENDED OFFER BY THE WAR FOOD ADMINISTRATOR

The War Food Administrator, pursuant to clause (2) of Section 32, Public Law No. 320, 74th Congress, as amended, hereby offers, subject to the conditions hereinafter set forth, to make payments to manufacturers who divert tobaccos from the normal channels of trade and commerce by processing them for manufacture into nicotine, salts of nicotine, nicotinic acid, nicotine amide, fertilizer material, insecticides, and such other byproducts as may be approved by the War Food Administrator.

- 1. The tobaccos diverted must have been purchased not later than June 30, 1944, in the continental United States by the manufacturer, at prices not higher than those approved by the War Food Administrator, or his authorized representative, from tobacco growers, tobacco cooperative marketing associations, tobacco marketing corporations, tobacco dealers, or such other tobacco marketing agencies as may be approved by the War Food Administrator or his authorized representative.
- 2. Such payments to manufacturers will be made at a rate equal to the difference between the price paid per pound for tobaccos of U.S. Types 21, 22, 23, 24, 35, 36 and other approved types, which price must not be higher than the approved purchase price, and 1.75 cents per pound for tobacco analyzing less than 2.5 percent nicotine content, 2.5 cents per pound for tobacco analyzing at least 2.5 percent but less than 3 percent nicotine content, 3.5 cents per pound for tobacco analyzing at least 3 percent but less than 4 percent nicotine content, and 4 cents per pound for tobacco analyzing 4 percent or more in nicotine content, provided such rate of payment shall in no case exceed 12.5 cents per pound. The procedure for sampling and testing the tobacco diverted for nicotine content shall be established by the War Food Administrator or his authorized representative.
- 3. No manufacturer shall be entitled to such payments, unless he has executed an Application in approved form agreeing to divert such quantity of tobaccos as are actually purchased under the Application, and has obtained a Diversion Authorization issued by the War Food Administrator, or by his authorized representative, which authorization will prescribe the maximum quantity of tobaccos for the diversion of which payments will be made to such manufacturer, will prescribe the U.S. Type, approximate U.S. Grade or Grades, and will approve the maximum purchase price. Diversion Authorizations may be issued for all or any portion of the quantity specified in the Application. More than one Diversion Authorization may be issued to the same manufacturer.
- 4. The tobaccos diverted shall meet the requirements as to U.S. Type and Grade or Grades, as specified in the Diversion Authorization, and the manufacturer prior to diversion shall have such tobaccos inspected by a Federal Tobacco Inspector, or other inspector designated by the War Food Administrator, or his authorized representative, and shall furnish evidence that such tobaccos met such type and grade specifications.

- 5. No manufacturer shall be entitled to such payments, unless such tobaccos have been diverted on or before December 31, 1944.
- 6. No manufacturer shall be entitled to such payments, unless he shall (a) submit a claim in voucher form within two months after the diversion of tobaccos purchased, and in any event on or before February 28, 1945, unless such times are extended by the War Food Administrator, or his authorized representative; (b) furnish a certificate in form provided for that purpose that he purchased not later than June 30, 1944, the tobaccos diverted pursuant to such authorization; and (c) submit such further proof of compliance herewith as the War Food Administrator, or his authorized representative, may require.
- 7. Any portion or portions of the total quantity of tobaccos covered by a Diversion Authorization may be diverted, and the War Food Administrator will make payment on the quantity of tobacco diverted in the same manner as though the total quantity covered by the Diversion Authorization had been diverted.
- 8. Diversion of tobaccos as herein required is the initial processing thereof by the manufacturer. "Initial processing" is the preparation of tobacco for manufacture into the prescribed byproducts by rendering it unfit for manufacture into taxable tobacco products as provided in Internal Revenue Regulations No. 8, Art. 105, or the crushing, grinding, or processing of it in any other such manner as to preclude its reentry into the normal channels of trade and commerce in its original form of leaf tobacco or in a form of product not approved under this program.
- 9. This offer may be terminated by the War Food Administrator at any time by public announcement, but such termination shall not affect the diversion of tobaccos, or payments therefor, covered by Diversion Authorization theretofore issued.
- 10. This offer supersedes the "Amended Offer of the War Food Administrator", dated November 17, 1943, and the "Offer of the War Food Administrator", dated September 15, 1943, both pertaining to the Tobacco Diversion Program (Fiscal Year 1944). Any reference to either of the above instruments in any forms executed after the date of this offer may, if such forms are otherwise proper, be considered as referring to the "Second Amended Offer by the War Food Administrator."

/s/ GROVER B. HILL
First Assistant War Food Administrator

Form TD-101
WAR FOOD ADMINISTRATION
Gffire of Distribution
Tobacco Branch

Program 1	No.	K/4	Og	
Applicat:	ion	No.		•
Contract	No.	-		

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944) 1. APPLICATION (To be submitted in quintuplicate)

Name of applicant
Address
The undersigned manufacturer, pursuant to the Amended Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944). Form TD-100, hereby makes application to the War Food Administrator for the purpose of securing payments in connection with the diversion of such tobacco.
1. The manufacturer has a plant, known as the
located at,, which is equipped (State)
to process into nicotine and other byproducts at least the quantity of tobacco hereinafter specified.
2. The manufacturer hereby requests that he be authorized to divert into nico.
tine and other byproducts not to exceed pounds of tobacco of
U. S. Typeof a grade equal to or better than U. S. Grade (or Grades)
to be purchased not later than June 30, 1944, from
(Name)
, at not to exceedcents per pound. (Address)

3. The undersigned manufacturer hereby agrees that any quantity of tobacco purchased under this application will be diverted in the manner prescribed by the Amended Offer by the War Food Administrator in connection with the Tobacco Diversion Program (Fiscal Year 1944), Form TD-100.

- 4. The undersigned manufacturer hereby agrees that any quantity of such tobacco which he has initially processed, as specified in the said offer, and for which he has received payment pursuant to such offer, will be used only for manufacture into nicotine and other approved byproducts.
- 5. The manufacturer agrees to furnish to the War Food Administrator, or to his authorized representatives or agents, such information as the War Food Administrator, or his authorized representatives or agents, may request for the purpose of enabling them to determine the extent to which there has been compliance with said offer, and the proper payments to be made in connection with the diversion of such tobacco thereunder; and the manufacturer further agrees to make available to the War Food Administrator; or to his authorized representatives or agents, upon request, for verification of such information, the pertinent books, records, accounts, memoranda, documents, papers, and correspondence of the manufacturer and of his agents. The determination of the War Food Administrator with respect to pertinency shall be final and conclusive.
- 6. The manufacturer further agrees to abide by all other conditions as set forth in said offer, and to allow the War Food Administrator, or his authorized representatives or agents, during operating hours or at any other reasonable times, to enter upon any premises where such tobacco is being stored or processed to inspect such tobacco and to determine to what extent there is or has been compliance with the terms hereof and with said offer.

Executed this	oay or	7		, A. D. 194	<u> </u>
en e		Signatu	re	era serre ga esta	
a di ta		Title	Little Little	The stage of the second	
				=	
Pursuant to the Amended the Tobacco Diversion I sentations and promises authorized to divert as proved byproducts not to	Program (Fiscontained : s prescribed to exceed	cal Year 19 in the fore in that of p	44), Form going appl fer into nounds of t	TD-100, and th ication, you a icotine and ot	e repre- re hereby her ap- . Type
			j . xa ·	than that W	
to be purchased from		N. 45	e de la companya de	115. m. 19.90 15.5	·, . ·
(Address)	at not to	(Name)		cents	per pound.
Date of issue					

Representative, "ar Food Administrator

Form TD-102
WAR FOOD ADMINISTRATION
Food Distribution Administration
Tobacco Branch

Program No. K/40a
Report No
D. A. No
Payee's Voucher No.

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944)

REPORT ON QUANTITY AND GRADE OF TOBACCO DIVERTED

Name of payee		
Post office address		
1. Total quantity of tobacco receive	d	pounds.
2. U. S. Type	, equal to or better the	han U. S. Grade
(or Grades)		
I hereby certify that a true sample o	f such tobacco was drawn	by the processor,
a representative portion of which was	delivered to me, and that	t of the remain-
ing portion, with a moisture content	ofpercent, the	analysis made by
the processor showed apercen	t nicotine content.	
I hereby certify that the quantity of	tobacco set forth in Item	n 1 above is cor-
rect and that such tobacco was inspec	ted by me and was found to	be of the type
and grade, or grades, indicated in It	em 2 above, and that such	tobacco was di-
verted by being initially processed a	s prescribed in the Amend	ed Offer by the
War Food Administrator in connection	with the Tobacco Diversion	n Program (Fiscal
Year 1944) on or before the	day of	, 194
	Signature	
	TitleFederal Tobacc	
	Wederal Wohad	an Inchestor

rantin kulutan ili sul madi madi kuntak uguntur the production of the second o A CONTRACTOR OF THE STATE OF TH A Company of the Comp the survey of the second secon 5.72

Form TD-103 WAR FOOD ADMINISTRATION Office of Distribution Tobacco Branch

Program NO. K/40	Da
Invoice No	
D. A. No.	
Payee's Voucher	No.

TOBACCO DIVERSION PROGRAM (Fiscal Year 1944) Invoice of Tobaccos Diverted

Shipped by		,					
(Name of seller)				(Address)			
То		,					
	(Name of buyer)			(Address)			
Date of sh	ipmentsh	nipped by					
		(RR an	id car number	, or truck and op	erator)		
Shipped fr	om (Shipping Point)	Shipped to					
				stination)			
U.S. Type	No.	Date of Sal	.e				
U. S.	:	: Price paid	:	:Rate per pound	Amount		
Grade	: Net weight	per pound	: Total	to be paid by Administrator	hominof		
	: Pounds	: Cents	: Dollars	: Cents	Dollars		
	•	:	; ;		•		
	:	• 0	:				
	:		:				
	: :		:				
	:	:	:	:			
	•	:	:				
	:	•	:	:			
			:				
		t Çomey	•				
		: #3 - 3	:				
		**************************************	:				
	•	:	:		4.		
	,		:	•			
Total	•						

SELLER'S CERTIFICATE

The seller certifies that the tobacco of the kind, grade, and quantity described	L
on this invoice was sold on the date shown thereon pursuant to the Amended Offer	•
by the War Food Administrator, Form TD-100, to the byproduct manufacturer named	
thereon.	
Signature Title	
INSPECTOR'S CERTIFICATE	
I hereby certify. that the tobaccos listed on this invoice and shipped to the	
buyer herein named were of the U. S. Grades indicated.	
(Date) Federal Tobacco Inspector	
CONSIGNER'S RECEIPT	
The undersigned manufacturer for the purcose of obtaining payments pursuant to	
the Amended Offer by the War Food Administrator, Form TD-100, hereby acknowledge	s
receipt of muds of tobacco described on this invoice	;
for which payment has been made in the amount of \$	
This tobacco was purchased on the date shown on the invoice on the reverse side	
hereof and in connection with Diversion Authorization Noissued	
under the Tobacco Diversion Program (Fiscal Year 1944). The undersigned manu-	
facturer certifies that the tobacco described on this invoice has been sampled	
and tested for nicotine content in accordance with the procedure authorized by	
the terms of the Amended Offer by the War Food Administrator, and that this	
laboratory analysis shows a nicotine content ofpercent. The undersigned	d
manufacturer certifies that this tobacco has been diverted as provided in	
paragraph 8 of the said Amended Offer by the War Food Administrator.	
(Date) (Manufacturer)	
ByTitle	